

## ABSTRACT OF THE DISCLOSURE

A wiring pattern is formed over a semiconductor wafer, in which an interconnect is formed from an integrated circuit, from a pad which is a part of the interconnect, and  
5 an external terminal is formed on the wiring pattern. A resin layer is formed on the semiconductor wafer. A mask layer having an opening pattern is formed on the resin layer. A part of the resin layer is removed in a state in which the mask layer is disposed on the resin layer to form an opening in the resin layer. The semiconductor wafer is cut along the opening.